of the allowances, each of which it is obvious Finding X has established.

Respondent submits that this court should direct the court below to enter judgment for respondent for $174,956.66 which as shown on page 47 of respondent's brief is the amount to which respondent is entitled under section 1324(a) of the Revenue Act of 1921, every fact required under that section being established by Finding X, *supra*.

If this case be remanded for further findings it would put respondent in the position of being compelled to produce evidence, solely in the possession of petitioner, to overthrow averments in a letter which petitioner has heretofore had ample opportunity of establishing and which have already been found to the contrary by Finding X.

Copy of this motion has been duly served upon counsel for petitioner.

Respectfully submitted,

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Dated March 13, 1928.